

HOUSE No. 2532

By Mr. Frost of Auburn, petition of Paul K. Frost for an investigation by a special commission (including members of the General Court) relative to tax relief for communities in which certain taxable businesses are located. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY FOR OFFERING
TAX RELIEF TO COMMUNITIES WITH TAXABLE BUSINESSES.

1 *Resolved*, That a special commission is hereby established to
2 investigate and study the benefits and process involved in pro-
3 viding tax relief for communities that host businesses or organiza-
4 tions that are subject to meal or sales taxation under Chapter 62 of
5 the General Laws. Members of said commission shall equally
6 represent both the Department of Revenue and the Committee on
7 taxation in the House and Senate. Said investigation and study
8 shall include, but not be limited to, an analysis of the procedure,
9 benefits, costs, and viability involved in allotting a portion of
10 business sales and meals tax to be distributed back to the host
11 community as a way to assist communities with the costs associ-
12 ated with servicing said businesses and organizations. Said com-
13 mission shall report to the general court the results of its study, if
14 any, together with drafts of legislation necessary to carry such rec-
15 ommendations into effect, by filing the same with the clerk of the
16 House of Representatives on or before the first of July, two thou-
17 sand and six.